

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re

CIRCUIT CITY STORES, INC., et al.,
Debtors.

Chapter 11

Case No. 08-35653 (KRH)

Jointly Administered

**RESPONSE OF CATELLUS OPERATING LIMITED PARTNERSHIP
TO LIQUIDATING TRUST'S SEVENTEENTH OMNIBUS OBJECTION
TO LANDLORD CLAIMS (REDUCTION OF PARTIALLY INVALID CLAIM)
(Claim No. 13708-Administrative Claim)**

This response is filed by Catellus Operating Limited Partnership, a Delaware limited partnership ("Catellus") to the Liquidating Trust's Seventeenth Objection to Landlord Claims (the "Objection"). In the Objection, the Liquidating Trust asserts that Catellus' Administrative Claim No. 13708 filed in the amount of \$188,398.34 should be partially invalidated and reduced and allowed in the sum of \$181,737.59.

The Liquidating Trust's objection asserts that an amount totaling \$6,660.75 claimed by Catellus for post-petition taxes should be disallowed because it is not supported by the Debtors' books and records. Catellus disputes this Objection and in further support of its claim, submits along with this response the Declaration of Elizabeth Summerer, the Property Manager for the premises leased by Catellus to the Debtor (*see Exhibit A*). Catellus' administrative claim is based on two components. First, the pro rata portion of the November 2008 base rent and CAM charges for the stub rent period of November 10 through November 30, 2008 totaling

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\$176,210.13 to which the Liquidating Trust has no objection. The second component is asserts a claim of \$12,188.21 which represents a pro-rata amount for the post-petition period of November 10, 2008 through December 31, 2008 for the 2008 CAM and property tax reconciliation amount that was due from Circuit City to Catellus. The total amount of the 2008 CAM and property tax reconciliation was \$65,052.71. The pro-rata amount for the post-petition period from November 10 through December 31, 2008 is \$12,188.21.

The Liquidating Trust's objection does not specify why the amount should be reduced other than it is not supported by the Debtor's books and records. Catellus believes that its pro-rata calculation is correct and there is no basis for the Liquidating Trust's objection. Catellus requests that the court deny the Liquidating Trust's objection to Catellus' Claim No. 13708 and that it be allowed in full as an administrative claim.

All correspondence, pleadings or notices regarding the Liquidating Trust's objection should be directed to the undersigned for Catellus at the address and phone numbers listed below.

Dated: April 4, 2011

CHRISTIAN & BARTON, LLP

/s/ Jennifer M. McLemore

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CERTIFICATE OF SERVICE

I, Jennifer M. McLemore, hereby certify that on the 4th day of April 2011, a true and correct copy of the foregoing *Response of Catellus Operating Limited Partnership to Liquidating Trust's Seventeenth Omnibus Objection to Landlord Claims (Reduction of Partially Invalid Claim) (Claim No. 13708 – Administrative Claim)* has been served electronically using the ECF system on all registered users of the CM/ECF system who have filed notices of appearance in this matter.

/s/ Jennifer M. McLemore

Jennifer M. McLemore